



# KETCHIKAN GATEWAY BOROUGH

✧ Department of Assessment: ✧ 1900 First Avenue, Ste 219 ✧ Ketchikan, Alaska 99901  
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## NONPROFIT PROPERTY EXEMPTION APPLICATION RELIGIOUS, CHARITABLE, CEMETARY, HOSPITAL, EDUCATIONAL

Parcel Number:	Tax Year Requesting Exemption:
Owner/Organization Name:	Second Owner (if applicable):
Mailing Address:	Location (Property) Address:
What category nonprofit required exemption does your organization fall under (can be more than one)? <input type="checkbox"/> Religious; <input type="checkbox"/> Charitable; <input type="checkbox"/> Cemetery <input type="checkbox"/> Hospital; <input type="checkbox"/> Educational <input type="checkbox"/> Other (Describe)	
Is any part of this property rented or income producing? If yes, provide explanation on separate sheet and attach to application, include income and expense information (rental income cannot exceed actual cost of the use by the renter.).	

**Please Provide Copy(s) Of:**

Articles of Incorporation/Constitution and By-laws, 501(c)(3) or 501(c)(4) Federal Tax Status

Ownership Documentation (copy of deed or contract or recording number listed on deed or contract).

A detailed description of the use(s) of the property and consistency with the requested exemption (refer to exemption code on following page).

**OR:**

Check here if these documents have been previously submitted and no changes have occurred since original submission. *The Department of Assessment may request new(updated) or additional information prior to exemption status determination in accordance with State Statutes and Borough Code.*

**Please note:** *although your organization may be tax exempt, if you are located within the corporate boundaries of the City of Ketchikan equipment you lease from any non-exempt entity is taxable. If your organization leases any equipment, (ie: copiers, computers, signs, postage meters, furniture, medical, communications or playground equipment) please list the type of equipment, and the name and address of the owners on a separate sheet of paper and return with the application.*

**◀◀◀ RETURN BY DECEMBER 15, PRIOR TO THE EXEMPTION YEAR REQUESTED ▶▶▶  
SIGNED ORIGINAL APPLICATION FORMS REQUIRED**

**CERTIFICATION:** I hereby certify under penalty of law (AS 11.56.210) the answers given on this application and any supporting documentation is true and correct to the best of my knowledge.

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Phone: \_\_\_\_\_

e-mail: \_\_\_\_\_

**Office Use Only:**  New Filing  Prior Filing  Approved  Denied  
 Comments:

#### **4.45.070 Required exemptions.**

- (a) The following property is exempt from general taxation:
- (3) Property exclusively for nonprofit religious, charitable, cemetery, Hospital, or educational purposes;
  - (4) Property of a nonbusiness organization or its auxiliary composed entirely of persons with ninety (90) days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable;
- (b) In paragraph (a) of this section, "property used exclusively for religious purposes" includes the following property owned by a religious organization:
- (1) The residence of an educator in a private religious or parochial school or a bishop, pastor, priest, rabbi, minister, or religious order of a recognized religious organization; for purposes of this paragraph, "minister" means an individual who is
    - a. ordained, commissioned, or licensed as a minister according to standards of the religious organization for its ministers; and
    - b. employed by the religious organization to carry out a ministry of that religious organization;
  - (2) A structure, its furniture, and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital;
  - (3) Lots required by local ordinance for parking near a structure defined in subsection (b)(2) of this section.
- (c) Property described in subsection (a)(3) or (a)(4) of this section from which income is derived is Exempt only if that income is solely from the use of the property by nonprofit, religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.